

HELM

FINANCIAL CORPORATION

One Embarcadero Center • San Francisco, CA 94111
415/398-4510 FAX 415/398-4816

June 17, 1999

RECORDATION NO. 18908-B FILED

JUN 21 '99 11-00AM

Mr. Vernon Williams
Secretary
Surface Transportation Board
1925 K Street, N.W.
Washington, D.C. 20423-0001

RE: Termination of the Lease of Railroad Equipment dated as of March 24, 1993
by Helm Financial Corporation ("**Lease Termination**").

Dear Mr. Williams:

On behalf of Helm Financial Corporation, I submit for filing and recording, under
49 U.S.C. Section 11303(a) and the regulations promulgated thereunder the
following document:

Two (2) fully-executed originals of the above-referenced Lease
Termination.

In connection with the recording of the Lease Termination, please note the
following information:

Name and Address of Lessor: Helm Financial Corporation
One Embarcadero Center, Suite 3700
San Francisco, CA 94111


Name and Address of Lessee: Wheeling and Lake Erie Railway Company
100 East First Street
Brewster, OH 44613

Equipment: Fifty-two (52) railcars as more fully described in
Schedule A to the Lease Termination attached
hereto.

Previous STB Filing: Memorandum of Lease of Railroad Equipment filed
on July 20, 1994 at 3:10 p.m. under Recordation
No. **18908**.

Please file this Lease Termination as a supplementary document and return one (1)
stamped original to my attention. A check covering the filing fee of twenty-six
dollars (\$26.00) is enclosed.

Yours truly,



Alison Drain
Document Administrator

/ad
Enclosures (2)

sth/twl/ee/wlw007.00

ad/6/17/99

#38185

RECORDATION NO. **18908-B**

FILED

TERMINATION OF LEASE

JUN 21 '99

11-00AM

THIS TERMINATION OF LEASE OF RAILROAD EQUIPMENT ("Termination") is dated as of June 11, 1999 by HELM FINANCIAL CORPORATION, a California corporation ("Lessor").

1. **Recitals.** Lessor entered into the Lease of Railroad Equipment dated as of March 24, 1993 ("Lease"), with **Wheeling and Lake Erie Railway Company**, a Pennsylvania corporation, with respect to the fifty-two (52) gondola railcars as more fully described in Schedule A attached hereto. The Lease is on file at the Surface Transportation Board of the Department of Transportation ("STB") under STB Recordation Number **18908** on July 20, 1994 at 3:10 p.m.

The Lease was terminated on December 11, 1998. The purpose of this Termination of Lease is to provide a formal termination document for filing with the STB.

2. **Termination.** The Lease is hereby formally terminated.

IN WITNESS WHEREOF, Lessor, pursuant to due corporate authority, has caused this Termination of Lease to be signed in its corporate name as of the date first written above.

HELM FINANCIAL CORPORATION

By: *John F. Dains*

Print Name: John F. Dains

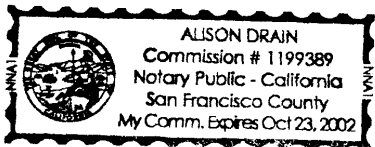
Title: Senior Vice President & CFO

STATE OF CALIFORNIA)
) S.S.
COUNTY OF SAN FRANCISCO)

On June 11th, 1999, before me, Alison Drain
personally appeared John F. Dains, Senior Vice President & CFO of **HELM**
FINANCIAL CORPORATION,

X personally known to me -OR-

— proved to me on the basis of satisfactory evidence to be the person(s)
whose name(s) is/are subscribed to the within instrument and
acknowledged to me that he/she/they executed the same in his/her/their
authorized capacity(ies), and that by his/her/their signature(s) on
the instrument the person(s), or the entity upon behalf of which the
person(s) acted, executed the instrument.



Witness my hand and official seal.

Alison Drain
SIGNATURE OF THE NOTARY

SCHEDULE A

To the Termination of Lease of Railroad Equipment dated June 11, 1999.

Description of Units:

Fifty-two (52), 100-ton, rigid underframe, roller bearing, low side gondola railcars; manufactured by Norfolk & Western Roanoke Shops in 1965.

<u>Unit Number</u>	<u>Unit Number</u>
WE 98504	WE 98734
WE 98511	WE 98771
WE 98516	WE 98817
WE 98523	WE 98819
WE 98536	WE 98825
WE 98538	WE 98828
WE 98550	WE 98834
WE 98553	WE 98838
WE 98554	WE 98861
WE 98557	WE 98891
WE 98562	WE 98909
WE 98567	WE 98924
WE 98574	WE 98929
WE 98577	WE 98936
WE 98590	WE 98938
WE 98598	WE 98941
WE 98619	WE 98947
WE 98628	WE 98950
WE 98647	WE 98956
WE 98667	WE 98964
WE 98673	WE 98967
WE 98690	WE 98968
WE 98706	WE 98988
WE 98718	WE 98990
WE 98728	WE 98996
WE 98729	WE 98999